



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



January 16, 2015

PROPERTY: 1050 Annunciation Street, New Orleans, LA
PROJECT NUMBER: 30458

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank _____, _____, and _____, for meeting with me via conference call on September 11, 2014, and for providing a detailed account of the project.

1050 Annunciation Street is a contributing building in the Upper Central Business District of New Orleans, which is listed on the National Register of Historic Places. TPS determined that it is a "certified historic structure" for rehabilitation purposes on May 21, 2014. 1050 Annunciation Street is a three-story, stuccoed, brick building, constructed circa 1870 for commercial and industrial use. Its interior structure is wood frame and beam construction. The property has been modified over the years to accommodate various businesses; those changes are evident on both the exterior and the interior.

TPS issued a denial of certification on August 8, 2014, following receipt of a letter from _____, dated July 21, 2014, stating that you were unable to meet three of the seven stipulations in TPS' conditional approval, dated June 26, 2014, of your Part 2 – Description of Rehabilitation application. The three stipulations regarded constructing of a glass curtain wall facade on part of the Annunciation Street elevation, constructing a rooftop addition, and removing all of the historic wood frame interior and replacing it with steel. TPS determined that these three treatments would significantly alter the character of the building and cause the rehabilitation to fail to meet Standards 2, 5, 6, 9, and 10 of the Secretary of the Interior's Standards for Rehabilitation (the Standards).

I have carefully reviewed the complete record for this project, including a rendering, site-line, architectural, and structural drawings, and an engineering report, submitted by _____ with his letter of December 18, 2014. I have determined that the proposed section of glass curtain wall along the

Annunciation Street facade would be incompatible with the historic character of the property and the historic district. The site-line drawing confirms that the proposed rooftop addition will be prominently visible above the building's parapet from the south along Annunciation Street and from the west along John Churchill Chase Street. The structural drawings confirm that the entire wood frame interior will be demolished and replaced with steel construction, leaving the brick bearing walls as the only remaining original feature of the historic building. And, the engineering report does not address the feasibility of retaining the historic wooden framing and reinforcing it with steel. Thus, I concur with TPS that the project as proposed contravenes Standards 2, 5, 6, 9, and 10. Standard 2 states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 5 states, "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*" Standard 6 states, "*Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*" Standard 9 states, "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*" Standard 10 states, "*New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.*" Accordingly, I hereby affirm the previous decision.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the August 8, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", written in a cursive style.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-LA
IRS